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OFFICE OF
ENVIRONMENTAL CLEANUP

Steven F. Hill, P.C.
Admitted in Washington and Oregon
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(360) 619-7004 direct line

February 6, 2012

United States Environmental Protection Agency, Region 10
Aaron Lambert, Remedial Project Manager
Environmental Cleanup Office, ECL-111
1200 Sixth Avenue, Suite 900
Seattle, Washington 98101

Subject: Supplemental Responses to U.S. EPA CERCLA Section 104(e)
Information Request
Lower Duwamish Waterway, Seattle, Washington

Kaiser Gypsum Company, Inc.
5931 East Marginal Way S., Seattle, Washington (Parcel No. 1924049092)

Hanson Permanente Cement, Inc. (f/k/a Kaiser Cement Corporation)
5906 West Marginal Way S.W., Seattle, Washington (Parcel
No. 1924049029) and 5975 East Marginal Way S., Seattle, Washington
(Parcel No. 1924049075)

Dear Mr. Lambert:

At the request of the U.S. Environmental Protection Agency ("EPA"), we are enclosing, on behalf of Kaiser Gypsum Company, Inc. ("Kaiser Gypsum") and Hanson Permanente Cement, Inc. (f/k/a Kaiser Cement Corporation) (hereinafter referred to as "Kaiser Cement"), the original declaration pages for Kaiser Gypsum's and Kaiser Cement's supplemental responses to the Information Request issued by EPA under CERCLA Section 104(e) and dated February 19, 2010. Copies of the enclosed declaration pages were previously submitted to you on December 29, 2011, with the respective supplemental responses.

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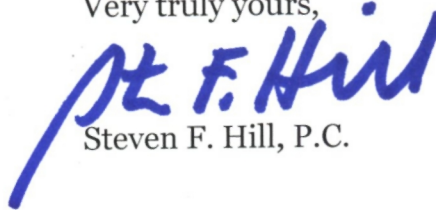
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If you have any questions concerning this matter, please do not hesitate to contact me by telephone at (360) 619-7004 or e-mail at steve.hill@millernash.com.

Very truly yours,



Steven F. Hill, P.C.

Enclosures